

MILSTEIN, ADELMAN & KREGER, LLP

WAYNE S. KREGER, State Bar No. 154759

WILLIAM A. BAIRD, State Bar No. 192675

2800 Donald Douglas Loop North

Santa Monica, California 90405

Telephone: (310) 396-9600

Facsimile: (310) 396-9635

Email: Wkreger@maklawyers.com

TBaird@maklawyers.com**LAW OFFICE OF STEVEN ELSTER**

STEVEN ELSTER, State Bar No. 227545

785/E2 Oak Grove Road, #201

Concord, CA 94518-3617

Telephone: (925) 324-2159

Facsimile: (925) 945-1276

Email: manfromcal@sbcglobal.net

Attorney for Plaintiffs James Brady,
 Travis Call, Sarah Cavanagh,
 Julia Longenecker, Pedro Noyola &
 Christopher Sulit

IN THE UNITED STATES DISTRICT COURT**THE NORTHERN DISTRICT OF CALIFORNIA, SAN FRANCISCO**

JAMES BRADY, TRAVIS CALL, SARAH
 CAVANAGH, JULIA LONGENECKER,
 PEDRO NOYOLA and CHRISTOPHER SULIT,
 individually and on behalf of all others similarly
 situated,

Plaintiffs,

vs.

DELOITTE & TOUCHE LLP, a limited liability
 partnership; DELOITTE TAX LLP; and DOES
 1-10, inclusive,

Defendants.

CASE NO.: C-08-00177 SI

**DECLARATION OF STEVEN ELSTER
 IN SUPPORT OF PLAINTIFFS'
 OPPOSITION TO DEFENDANTS'
 MOTION TO TRANSFER**

[Filed Concurrently Herewith: Plaintiffs'
 Request For Judicial Notice In Support Of
 Plaintiffs' Opposition To Defendants' Motion
 To Transfer; Plaintiffs' Opposition To
 Defendants' Motion To Transfer; And
 [Proposed] Order Denying Defendants'
 Motion]

Date: May 30, 2008
 Time: 9:00 a.m.
 Courtroom: 10
 Judge: Hon. Susan Illston

1 I, Steven Elster, declare as follows:

2 1) I am an attorney duly licensed to practice in the Northern District of
3 California. I am one of the attorneys of records for plaintiffs James Brady, Travis
4 Call, Sarah Cavanagh, Julia Longenecker, Pedro Noyola and Christopher Sulit
5 (collectively "Plaintiffs") in *Brady v. Deloitte & Touche LLP and Deloitte Tax LLP*,
6 Case No. C-08-00177 SI ("*Brady*") in the Northern District of California. I have
7 personal knowledge of the facts stated herein, and if called and sworn as a witness, I
8 would and could testify competently under oath thereto. I submit this declaration in
9 support of Plaintiffs Opposition to defendants Deloitte & Touche LLP's and Deloitte
10 Tax LLP's (collectively "Defendants") Motion to Transfer.

11 2) Plaintiffs James Brady and Travis Call are both residents of the Northern
12 District of California.

13 3) On Wednesday, May 7, 2008, I spoke by phone with William Harris.
14 Mr. Harris is one of the attorneys of record for the plaintiff in *Stepan Mekhitarian v.*
15 *Deloitte & Touche, (ICS) LLC and Deloitte Tax, LLP*, Case No. CV 07-00412-DSF
16 (MAN) ("*Mekhitarian*") in the Central District of California. Mr. Harris informed me
17 of the various details of the *Mekhitarian* case as noted herein.

18 3) The plaintiff in *Mekhitarian*, Stepan Mekhitarian, was employed by
19 Defendants in their Lead Tax practice. He did not work in Defendants' Audit line of
20 service ("Audit") or in their Global Employer Services practice ("GES").

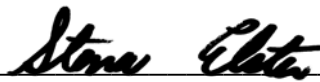
21 4) Discovery in *Mekhitarian* has proceeded for approximately fifteen
22 months. Discovery prior to a class certification motion in *Mekhitarian* is almost
23 complete. The plaintiff's discovery in *Mekhitarian* has focused almost entirely on
24 Defendants' Lead Tax practice. Discovery has not focused on Defendants' Audit or
25 GES units or employees in those units. Depositions taken in *Mekhitarian* has focused
26 almost entirely on employees in Defendants' Lead Tax practice. The focus of those
27 depositions has been almost entirely on Defendants' Lead Tax practice. The plaintiff
28

1 in *Mekhitarian* has obtained little if any evidence regarding Defendants' Audit or
2 GES units or employees in those units. The plaintiff in *Mekhitarian* does not intend
3 to seek discovery regarding Defendants' Audit or GES units or employees in those
4 units.

5 5) The motion for class certification in *Mekhitarian* is due by July 28,
6 2008. The motion will only seek certification of a class of employees from
7 Defendants' Lead Tax practice. The motion will not seek certification of a class of
8 employees from Defendants' Audit or GES units.

9 I declare under penalty of perjury under the laws of the United States that the
10 foregoing is true and correct.

11 Executed on this 7th day of May, 2008 in Concord, California.

12
13 

14 Steven Elster
15
16
17
18
19
20
21
22
23
24
25
26
27
28